Marsha Aldridge, Treasurer Principal Mutual Life Insurance Company-Federal Political Action Committee (PRINPAC) 711 High Street/Tax Dept. Des Moines, IA 50392 APR 26 1996

Identification Number: C00128918

Reference: February Monthly Report (1/1/96-1/31/96)

Dear Ms. Aldridge:

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This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Your report discloses a returned contribution(s) from a federal candidate totalling \$1,500 on Schedule A supporting Line 16 of the Detailed Summary Page. If the check written by your committee was not cashed, you should itemize the voided check on Schedule B supporting Line 23 as a negative entry. Line 16 should be used if the recipient committee cashed your check and wrote a refund on its account. Please amend your report to correct this discrepancy or provide clarification regarding this transaction.

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Contributions to candidate committees (i.e. Packwood '98) should be properly disclosed on a separate Schedule B, supporting Line 23 of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel

free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Neil Evans

Reports Analyst Reports Analysis Division

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